



The system gets the amount allocated or going to Destination (P&L, Billing, Capex, etc...), ignoring everything with exception of fixed costs of the period (Credit + Debit) and dividing Credit by Debit. In non mixed cost centers you can have also Depreciation, which by rule is ignored (see example for mixed cost centers below).

The specific rule for mixed cost centers (commonly Production and Utilities cost centers) works as follows:

Cost element	Aug
***** XCS-VCAL 2 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01
***** XCS-FCAL 3 FIX COST (PO/WBS>>CO-CMP CO)	2.188.892,70
***** XCS-DEPAL 4 DEPRECIATION	825.474,53
*****	7.797.417,24
***** XCS-VCAL 2 VARIABLE COST (PO/WBS>CO-FA)	-4.783.035,43
***** XCS-FCAL 3 FIX COST (PO/WBS>>CO-CMP CO)	-2.188.854,88
***** XCS-DEPAL 4 DEPRECIATION	-825.494,02
9818000101 DEPS60 Period depreciation	-77.757,52
9800300001 Per n-prop cost prod	-2.188.892,70
9800310001 N-prop cost aber inv	3.014.367,23
9800320001 Per n-prop depe prod	-747.717,01
9800000001 AUFV	-32,91
** XCS-REFC01 REPORTING COST ELEMENTS	-32,91
*** XCS-REFD REPORTING COST ELEMENTS	-32,91
**** XCS-REFC REPORTING COST ELEMENTS	-32,91
***** XCS-REFB REPORTING COST ELEMENTS	-32,91
***** XCS-REFA REPORTING COST ELEMENTS	-32,91
***** XCS-ALL XCS-ALL	-7.797.417,24

As per S&P				Destination Magnitude Account Matrix			
Example							
CC CC 51140000				CC CC 51140000			
DP00P	XCS-VCAL	3 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01	DP00P	XCS-VCAL	3 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01
	XCS-FCAL	3 FIX COST (PO/WBS>>CO-CMP CO)	2.188.892,70		XCS-FCAL	3 FIX COST (PO/WBS>>CO-CMP CO)	2.188.892,70
	XCS-DEPAL	4 DEPRECIATION	825.474,53		XCS-DEPAL	4 DEPRECIATION	825.474,53
		DEPR	7.797.417,24			DEPR	7.797.417,24
	XCS-DEPAL	9800000101 DEPS60 Period depreciation	-77.757,52		XCS-DEPAL	9800000101 DEPS60 Period depreciation	-77.757,52
	XCS-VCAL	9800300001 Per n-prop cost prod	-2.188.892,70		XCS-VCAL	9800300001 Per n-prop cost prod	-2.188.892,70
		9800310001 N-prop cost aber inv	3.014.367,23			9800310001 N-prop cost aber inv	3.014.367,23
		9800320001 Per n-prop depe prod	-747.717,01			9800320001 Per n-prop depe prod	-747.717,01
		9800000001 AUFV	-32,91			9800000001 AUFV	-32,91
		** XCS-REFC01 REPORTING COST ELEMENTS	-32,91			** XCS-REFC01 REPORTING COST ELEMENTS	-32,91
		*** XCS-REFD REPORTING COST ELEMENTS	-32,91			*** XCS-REFD REPORTING COST ELEMENTS	-32,91
		**** XCS-REFC REPORTING COST ELEMENTS	-32,91			**** XCS-REFC REPORTING COST ELEMENTS	-32,91
		***** XCS-REFB REPORTING COST ELEMENTS	-32,91			***** XCS-REFB REPORTING COST ELEMENTS	-32,91
		***** XCS-REFA REPORTING COST ELEMENTS	-32,91			***** XCS-REFA REPORTING COST ELEMENTS	-32,91
		***** XCS-ALL XCS-ALL	-7.797.417,24			***** XCS-ALL XCS-ALL	-7.797.417,24

For this specific case we have variable cost (1) (considered only the ones that belong to COSTA scope), which are identified and reflected on Destination type "STOCK\_VC".

So the system ignores everything (costs going to cost collector (ML), depreciations (Credit (D90) and Debit), fixed costs absorbed (E90), AUFLV (G40) and variable costs (Credit (cost collector)) with exception of fixed costs of the period (Credit + Debit) and variable costs (Debit).

Variable costs are then sent directly to STOCK\_VC and not considered for Debit amount, and this way is possible to get the correct amount of fixed costs going to P&L, with the same calculation dividing Credit by Debit and reflect it on COSTA.

(1) - Variable costs are all cost elements of node XCS VCAL from hierarchy XCS-ALL